

IN THE SPECIFICATION

Please replace the paragraph beginning on page 3, line 25 with the following replacement paragraph.

Referring to Fig. 5, the insulation layer 24 is planarized until the polishing stop layer patterns 41 (not indicated in Fig. 5) are exposed, thereby forming isolation layers 24a in the trench regions 23. The exposed polishing stop layer patterns 41 are selectively removed to expose the first floating gate patterns 26a [[41]]. As a result, the isolation layers 24a are relatively protruded from the top surfaces of the first floating gate patterns 26a [[41]]. In addition, the protrusions of the isolation layers 24a have negative sloped sidewalls as shown in Fig. 5. In other words, the sidewalls of the protrusions exhibit inverted tapered shape. The negative sloped sidewalls may lead to difficulties in subsequent processes.